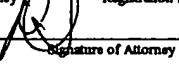


65373 U.S. PTO



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Rose Ann Dabek 28,064
Name of Attorney Registration No.

Signature of Attorney

Case 4233C3

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In the Application of :
Donald B. Appleby et al. :
Serial No. 08/360,184 : Group Art Unit 1815
Filed December 20, 1994 : Examiner E. White
POLYOL POLYESTERS SYNTHESIS :

ASSOCIATE POWER OF ATTORNEY

Assistant Commissioner of Patents
Washington, D.C. 20231

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Dear Sir:

You are requested to recognize Daniel F. Nesbitt (Registration No. 33,746) and Eric W. Guttag (Registration No. 28,853) both of The Procter & Gamble Company, Cincinnati, Ohio, as Associate Attorney's, to prosecute this application, to make alterations and amendments therein, and to transact all business in the Patent Office connected with the application or with the patent granted thereupon.

Please address all future communications to:

Daniel F. Nesbitt
Patent Division
The Procter & Gamble Company
6071 Center Hill Avenue - Box 331
Cincinnati, OH 45224-1703

Respectfully submitted,
DONALD B. APPLEBY ET AL.

By 

Rose Ann Dabek
Attorney for Applicant(s)
Registration No. 28,064
(513) 634-1368

September 21, 1996
Cincinnati, Ohio
[4233C3-0]slw